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Utah State Tax Commission
Application For Undyed Diesel Fuel Tax Refund

SD-RF TC-942 Rev. 12/08

(This form is for Utah based carriers only. Use form TC-922, if SFU account) Refund application may only be filed on a quarterly basis.

Name of entity requesting refund, Mailing address (where refund is sent), City, State, ZIP code, FEIN or SSN, Filing period (mmddyyyy), From: To:

C SP

Part A: From Utah PTO Gallons Consumed (See Instructions)

1. Enter gallons disbursed into cement trucks... 2. Cement truck exemption gallons... 3. Enter gallons dispensed into trash compaction vehicles... 4. Trash compaction vehicle exempt gallons... 5. Enter the number of pounds of dry product loaded/off loaded in Utah... 6. Divide line 5 by 6,000... 7. Enter exemption allowance... 8. Dry product loaded/off loaded PTO exempt gallons... 9. Enter the number of gallons of liquid product loaded/off loaded in Utah... 10. Divide line 9 by 1,000... 11. Enter exemption allowance... 12. Enter liquid product loaded/off loaded PTO exempt gallons... 13. Other PTO gallons claimed... 14. TOTAL PTO gallons...

Part B: Undyed Diesel Fuel Used For Qualifying Exempt Use in Motor Vehicle Engines in Utah

15. Enter total vehicle miles... 16. Enter total gallons... 17. Total gallons consumed by PTO units on vehicles, if applicable... 18. Enter total gallons consumed for operation and propulsion of vehicles... 19. Miles per gallon... 20. Miles traveled off-highway... 21. Off-highway gallons...

Part C: Undyed Diesel Fuel Used Other Than In Motor Vehicle Engines In Utah

22. Undyed diesel fuel purchased in Utah and dispensed into the secondary fuel tank... 23. Undyed diesel fuel purchased in Utah and dispensed into machinery/equipment... 24. Refundable non-highway gallons...

Part D: Refund Calculation

25. Total refundable gallons... 26. Refundable amount... 27. Gallons exempt from sales and use tax... 28. Gallons subject to sales and use tax... 29. Sales tax... 30. Net refund...

I certify under penalties of perjury, this report is true, correct, and complete to the best of my knowledge.

Print name of person signing this form, Signature, Date signed, Telephone number

**Instructions for TC-942**

If you are a Utah based carrier and have paid tax on fuel that is used in a Power Take Off (PTO) unit, or for off-highway use or non-highway use in Utah, and if you do not file an IFTA/Special Fuel User Return, form TC-922, you may complete this form.

You will need to maintain records for any amount of undyed diesel fuel you claim as exempt from fuel tax. If you use undyed diesel fuel in reefer units or other machinery and equipment that is not registered and not required to be registered for highway use, then you must maintain records documenting the use of the undyed diesel fuel for exempt purposes. Documentation should include fuel purchase invoices (or bulk disbursement tickets) which identify the equipment into which the fuel was placed.

NOTE: Fuel tax credit for agricultural off-highway vehicle use must be reported on the corporate or individual income tax return.

Filing Period: Must be date of purchase - not date of invoice. Period must be in whole calendar months.

For information call (801)-297-6800 or 1-888-251-9555. You may also access our web site at [motorcarrier.utah.gov](http://motorcarrier.utah.gov).

**Line by Line Instructions**

**Part A (UTAH PTO ONLY)**

**Record Retention:** Power Take-off (PTO) credit cannot be claimed unless the following detailed records are retained:

- ✓ Gallons of fuel dispensed into the fuel supply tank of each concrete mixer.
- ✓ Gallons of fuel dispensed into the fuel supply tank of each trash compaction vehicle.
- ✓ The pounds of dry product loaded and off loaded by PTO' s.
- ✓ The gallons of liquid product pumped by PTO' s.
- ✓ Daily records of the actual fuel consumed by PTO' s.

1. Enter the total gallons of fuel dispensed into all concrete mixers.
2. Multiply the gallons on line 1 by .20.
3. Enter the total gallons of fuel dispensed into all trash compaction vehicles.
4. Multiply the gallons on line 3 by .20.
5. Enter the pounds of dry product loaded or off loaded.
6. Divide line 5 by 6,000.
7. Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (or 3/4) of a gallon per 6,000 pounds of dry product loaded or off loaded. Tests should be conducted to determine the actual amount. If tests determine the actual amount is less than .75, the lessor amount must be claimed.
8. Multiply line 6 by line 7.
9. Enter the gallons of liquid pumped.
10. Divide line 9 by 1,000.
11. Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (or 3/4) of a gallon per 1,000 gallons of liquid pumped. Tests should be conducted to determine the actual amount. If tests determine the actual amount is less than .75, the lessor amount must be claimed.
12. Multiply line 10 by line 11.
13. Enter exempt PTO gallons which cannot be claimed above. Utah statute exempts gallons consumed in PTO devices from fuel tax. Fuel used on-highway for the purpose of idling a vehicle is **not** exempt from the fuel tax, since the fuel is used in the operation of a motor vehicle. Tax Commission rule sets forth allowances for the exemption. If your tests show an amount other than the amount allowed by rule, you may claim the other amount provided you keep daily records to document your claim. Periodic testing is not sufficient to file a claim. Daily records must be retained to document the actual amount of fuel consumed by the PTO s. If using a method other than allowed by rule, you must contact the Tax Commission, Auditing Division at (801) 297-4600 or 1-800-662-4335 extension 4600. **Attach a schedule explaining the methodology of your claim and the nature of the PTO operations.**

14. Add lines 2, 4, 8, 12, and 13.

**Part B**

15. Enter total miles traveled by vehicles for purposes of computing Miles Per Gallon (MPG).
16. Enter total fuel that entered the fuel supply tanks of motor vehicles for purposes of computing MPG.
17. Enter the amount of Power Take Off (PTO) gallons from line 14.
18. Subtract line 17 from line 16 to compute gallons consumed in the operation and propulsion of vehicles.
19. Divide line 15 by line 18 to compute the MPG for your vehicles
20. Enter off-highway miles traveled. Miles traveled off-highway consist of miles traveled on areas which are not generally open to the use of the public for the purpose of vehicular travel. Off-highway miles do not include miles which are traveled on existing roads which are temporarily closed for maintenance or repair.
21. Divide line 20 by line 19 to determine refundable off-highway travel gallons.

**Part C**

22. Enter the gallons of diesel fuel purchased in Utah and dispensed into the secondary fuel tank of a vehicle when the fuel is used to operate a secondary device and is not used to propel the vehicle. Examples of fuel that should be included on this line are **reefer** gallons, fuel consumed in the **non-propulsion engine of two engine well work-over rigs**, fuel consumed in the **non-propulsion engine of a two engine cement mixer truck**, etc.
- NOTE:** You must attach receipt copies or a schedule to document all fuel dispensed into the reefer unit. Include the receipt date and number, vendor, city and state where fuel was dispensed, gallons dispensed and the total purchase price.
23. Enter the gallons of fuel purchased in Utah and dispensed in machinery and equipment that is not required to be registered for highway use. Generally, all machinery and equipment qualifies for this exemption, unless it is designed to operate on public roads and is registered.
- NOTE:** You must attach a list of machinery and equipment in Utah and undyed diesel fuel invoices or bulk disbursement tickets which identify the machinery and equipment into which the fuel was placed.
24. Refundable non-highway gallons (add lines 22 and 23).

**Part D**

25. Total Refundable exempt gallons (add lines 14, 21 and 24)
26. Total refundable amount (multiply line 25 by the Utah fuel tax rate)
27. Gallons exempt from sales and use tax. Enter the number of gallons of fuel that were consumed in a qualified manufacturing process or other process. Undyed fuel used for non-highway purposes is exempt from fuel tax; however, it is subject to sales and use tax, unless specifically exempted by sales and use tax statute. Use this section to identify whether undyed diesel fuel used for non-highway purposes is subject to sales and use tax.
28. Unless exempted on line 27, fuel not subject to the Utah fuel tax is subject to Utah sales and use tax.
29. Using the applicable sale tax rate for your location, enter the sales tax due. If you are not sure of the sales tax rate check website at [tax.utah.gov/sales](http://tax.utah.gov/sales) or call (801) 297-2200 or 1-800-622-4335 for rate schedules. You may use the following simplified method to calculate sales and use tax: multiply the amount of gallons subject to sales tax (line 28) by the fuel tax rate and divide that total by the applicable factor based on average-tax-free price per gallon using the matrix.

Average Tax-free Price Range	Factor
\$1.74 - 2.23	1.60
2.24 - 2.85	1.25
2.86 - 3.46	1.03
3.47 - 3.96	.90

If you do not use the simplified method, attach a schedule showing how sales tax was calculated. If you report sales tax on your Utah sales and use tax return, enter your account number in the amount field.

30. Net Refund. (subtract line 29 from line 26).